



**Command Polymers
Limited**

**GSTIN : 19AABCC8708M1Z8
CIN NO. L19201WB1998PLC088098**

Regd. Office : Mauza Malancha, P.O. Narayanpur, P.S. Bhangar
Dist : 24 Parganas (S), Pin : 743 502 (W.B.), India
Mob.: 98365 52178, Webside : commandpolymers.com
Email : info@commandpolymers.com
commandpolymers@live.com

Date: 11th November, 2025

To,
The Listing Compliance
The Bombay Stock Exchange Limited,
PJ Towers, Dalal Street
Mumbai- 400 001

Subject: Outcome of Board Meeting held on 11th November, 2025.

BSE Scrip Code: 543843

Dear Sir,

We would like to inform you that the Meeting of Board of Directors of **M/s. Command Polymers Limited** was held on **11th November, 2025, Tuesday** at its registered office address to inter-alia transact the following matters:

1. Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, approved the Unaudited Financial Results (Standalone) for the half year ended as on **30th September, 2025.**
2. Adopted Limited Review Report given by Statutory Auditor of the Company for the half year ended on **30th September, 2025.**
3. There was no any other business transacted.

The above financial results were approved by the Board of Directors at their meeting held on **11th November, 2025.** The meeting of the Board of Directors of the Company was commenced at **01:30 P.M.** and concluded at **03:10 P.M.**

Please take the same on your record and acknowledge the receipt of the same.

Thanking You.

Yours Faithfully,

For Command Polymers Ltd


Vishnu Kumar Agarwal
Managing Director
DIN No. 01148739



Command Polymers Limited

CIN : U19201WB1998PLC088098

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30th SEPT. 2025

(Rupees in 'lakhs)

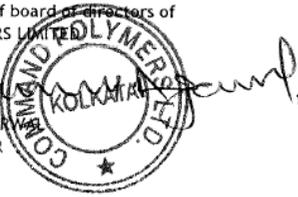
Particular	Half Year Ended			Year Ended	
	30th Sept. 2025	31st March 2025	30th September 2024	31st March 2025	
	Unaudited	Audited	Unaudited	Audited	
Income					
I Revenue from Operations					
Sale of Goods	212.19	227.88	915.09	1,142.97	
Total Revenue from Operations	212.19	227.88	915.09	1,142.97	
II Other Income	-	3.47	1.86	5.33	
III TOTAL INCOME(I+II)	212.19	231.35	916.95	1,148.30	
IV Expenses					
(a) Cost of materials consumed	645.54	268.32	700.92	969.24	
(b) Purchase of stock in trade	-	-	-	-	
(c) Change in Inventory	(194.82)	(179.53)	123.70	(55.83)	
(d) Employee Benefit Expenses	12.35	15.12	9.96	25.08	
(e) Finance costs	31.45	54.44	30.58	85.02	
(f) Depreciation and amortisation expenses	38.12	34.54	38.93	73.47	
(g) Other Expenses	11.22	7.27	5.51	12.78	
TOTAL EXPENSES	543.86	200.16	909.60	1,109.76	
V Profit before tax (III-IV)	(331.67)	31.19	7.35	38.54	
VI Exceptional Items	-	-	-	-	
VII Profit/(loss) before tax (V-VI)	-331.67	31.19	7.35	38.54	
VIII Tax Expense					
(a) Current Tax	-	-	-	-	
(b) Deferred Tax	-	9.35	8.07	17.42	
Total tax expense	-	9.35	8.07	17.42	
IX Profit after tax (VII-VIII)	(331.67)	40.54	15.42	55.96	
X Paid up equity share capital (face value of Rs. 10)	937.67	937.67	937.67	937.67	
XI Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year	296.91	-145.85	774.43	628.58	
XII Earning per share (not annualised)					
Basic (Rs.)	(3.54)	0.43	0.16	0.60	
Diluted (Rs.)	(3.54)	0.43	0.16	0.60	

Notes:

- The above Unaudited financial results for the Half year ended 30th Sept, 2025 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 11th November, 2025.
- The above results have been prepared in compliance with the recognition and measurement principles of the accounting standards prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.
- The figures for the Half year ended on 30th Sept, 2025 and on 31st March 2025 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the Half year ended on on 30th September, 2025 and on 30th September 2024 respectively, which were subject to limited review.
- These Results are also updated on the company's website URL: <https://www.commandpolymers.com>

For and on behalf of board of directors of
COMMAND POLYMERS LIMITED

VISHNU KUMAR AGARWAL
MANAGING DIRECTOR
DIN: 01148739



Date: 11th November 2025
Place: Kolkata

Command Polymers Limited

CIN : U19201WB1998PLC088098

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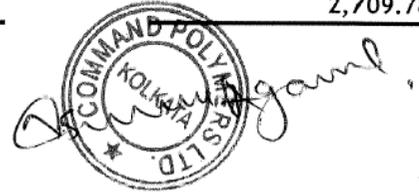
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STATEMENT OF ASSETS AND LIABILITIES

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR AND YEAR ENDED ON 30th SEPT 2025

(Rupees in 'lakhs)

PARTICULARS	As at 30/09/2025	As at 31/03/2025
EQUITY AND LIABILITIES		
Shareholders' fund		
Share capital	937.67	937.67
Reserves and surplus	296.91	628.58
Non- current liabilities		
Long- term borrowing	502.9	323.91
Deferred Tax Liabilities	16.87	16.87
Long-term Provisions	2.31	2.31
Current liabilities		
Short-term borrowings	1,151.08	760.19
Trade payables		
- total outstanding dues of micro enterprises and small enterprises; and	-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises	37.64	35.84
Other- current liabilities	1.06	3.89
Short- term provisions	0.52	0.52
Total	2,946.96	2,709.78



ASSETS**Non- current assets**

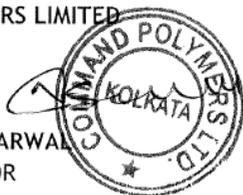
Property plant and equipment		
- Property, plant and equipment	1176.66	1,210.85
- Intangible Assets	0	-
- Capital Work in Progress	0	-
Non-current Investments	168.64	168.64
Long term Loans and Advances	0	-
Other Non-current Assets	0	-

Current assets

Inventories	1014.41	819.59
Trade receivables	177.44	182.49
Cash and cash equivalents	11.11	31.79
Short-terms loans and advances	51.85	51.39
Other current assets	346.85	245.03
Total	<u>2,946.96</u>	<u>2,709.78</u>

For and on behalf of board of directors of
COMMAND POLYMERS LIMITED

VISHNU KUMAR AGARWAL
MANAGING DIRECTOR
DIN: 01148739



Date : 11-11-2025
Place: Kolkata

Command Polymers Limited

CIN : U19201WB1998PLC088098

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Disclosure of Unaudited Statement of Cash Flow as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirement) Regulation, 2015 for the year ended on 30th Sept, 2025

Particulars	30 September 2025	31 March 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	(331.67)	38.54
Depreciation and Amortisation Expense	38.12	73.47
Loss/(Gain) on property, plant & equipment	-	-
Provision for Gratuity	-	-
Interest Income	-	(1.62)
Finance Costs	31.45	85.02
Operating Profit before working capital changes	(262.10)	195.41
Adjustment for:		
Inventories	(194.82)	(53.85)
Trade Receivables	5.05	(102.47)
Other Current Assets	(101.82)	(208.60)
Other Non current Assets	-	89.60
Trade Payables	1.80	(55.45)
Other Current Liabilities	(2.83)	(7.65)
Cash (Used in)/Generated from Operations	(554.72)	(143.01)
Tax paid(Net)	-	-
Net Cash (Used in)/Generated from Operating Activities	(554.72)	(143.01)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(3.93)	(1.83)
Sale of Property, Plant and Equipment	-	-
Purchase of Investments Property	-	-
Loans and Advances given	(0.46)	-
Proceeds from Loans and Advances	-	221.26
Investment in Term Deposits	-	-
Interest received	-	1.62
Net Cash (Used in)/Generated from Investing Activities	(4.39)	221.05
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital	-	-
Proceeds from Long Term Borrowings	569.88	8.33
Interest Paid	(31.45)	(85.02)
Net Cash (Used in)/Generated from Financing Activities	538.43	(76.69)
Net Increase/(Decrease) in Cash and Cash Equivalents	-20.68	1.35
Opening Balance of Cash and Cash Equivalents	31.79	30.44
Closing Balance of Cash and Cash Equivalents	11.11	31.79

For and on behalf of board of directors of
COMMAND POLYMERS LIMITED

VISHNU KUMAR AGARWAL
MANAGING DIRECTOR
DIN: 01148739



Date : 11.11.2025
Place: Kolkata



SSRV & Associates

Chartered Accountants

Independent Auditors' Limited Review Report on half yearly unaudited standalone financial results of Command Polymers Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review Report To
The Board Of Directors,
Command Polymers Limited
Mouza Malancha, J.L.No.87,
P.O. Narayanpur, P.S Bhangar,
District 24 Parganas (South),
West Bengal-743502,

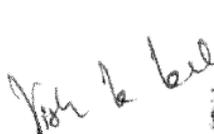
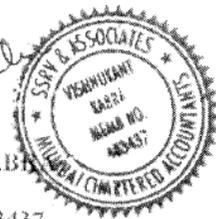
1. We have reviewed the accompanying statement of unaudited financial results of **Command Polymers Limited** ('the Company') for the half year ended September 30, 2025 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements') Regulations, 2015, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement

For SSRV & ASSOCIATES
Chartered Accountants
Firm Registration No.: 135901W

VISHNU KANT KABRA
Partner

Membership No. 403437

Place: Mumbai

Date: 11th November, 2025

UDIN : 25403437BMIQMG1031



**Command Polymers
Limited**

**GSTIN : 19AABCC8708M1Z8
CIN NO. L19201WB1998PLC088098**

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commandpolymers@live.com

Date: 11th November, 2025

To,
Department of Corporate Service,
The BSE Limited,
P.J. Towers, Dalal Street,
Fort, Mumbai – 400 001.

Script Code: 543843

Sub: Non-Applicability of Regulation 23(9) of the SEBI ((Listing Obligation and Disclosure Requirements) Regulation, 2015 for the First Half Year ended on 30th September, 2025

Dear Sir/Madam,

With reference to the cited subject, as per the provisions of Regulation 23(9) of the Listing Regulations, as amended, disclosures of related party transactions for First Half-yearly Results shall be submitted to Stock Exchange.

However, as per the provisions of Regulation 15(2) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, Regulation 23(9) shall not apply, in respect of the following class of Companies:

- The Listed entities having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty-five crore, as on the last day of previous financial year.
- The listed entity which has listed its specified securities exclusively on the SME Exchange.

Command Polymers Limited is a company listed on SME Exchange and therefore, the Company falls under the ambit of the aforesaid exemption. Hence, compliance with the provisions of Regulation 23(9) of the Listing Regulations is **not applicable** on the Company.

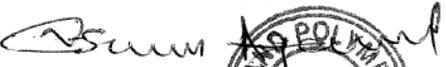
Therefore, it is not required to submit Related Party Transaction Report for the First Half Year ended 30.09.2025.

The company also undertakes that whenever this regulation becomes applicable to our company at a later date, the company will comply with the requirements of the above regulations within six months from the date on which the provision becomes applicable to the company.

Kindly take the above on record.

Thanking You,
Yours Faithfully,

FOR COMMAND POLYMERS LIMITED


VISHNU KUMAR AGARWAL
Managing Director
DIN : 1148739

